

EXHIBIT B

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

<p>In re:</p> <p>FAIRFIELD SENTRY LIMITED, et al.,</p> <p>Debtors in Foreign Proceedings.</p>	<p>Chapter 15 Case</p> <p>Case No. 10-13164 (SMB)</p> <p>Jointly Administered</p>
<p>FAIRFIELD SENTRY LIMITED (IN LIQUIDATION), acting by and through the Foreign Representatives thereof</p>	
<p>Plaintiffs,</p>	<p>Adv. Pro. No. 10-03496 (SMB)</p>
<p>v.</p>	<p>Procedurally Consolidated Under This Matter</p>
<p>THEODOOR GGC AMSTERDAM, et al.,</p>	
<p>Defendants.</p>	
<p>FAIRFIELD SENTRY LIMITED (IN LIQUIDATION), acting by and through the Foreign Representatives thereof, and KENNETH KRYS and CHARLOTTE CAULFIELD, solely in their capacities as Foreign Representatives and Liquidators thereof,</p>	
<p>Plaintiffs,</p>	<p>Adv. Pro. No. 11-01606 (SMB)</p>
<p>v.</p>	
<p>KOCH INVESTMENT (UK) COMPANY and BENEFICIAL OWNERS OF ACCOUNTS HELD IN THE NAME OF KOCH INVESTMENT (UK) COMPANY 1-1000,</p>	
<p>Defendants.</p>	

AFFIDAVIT OF STEPHEN EDMUND HANSEN PHILLIPS

Stephen Edmund Hansen Phillips, being duly sworn, deposes and says:

1. I am a partner in the restructuring group of Orrick, Herrington & Sutcliffe (Europe) LLP with a business address at 107 Cheapside, London EC2V 6DN, United Kingdom. I have been admitted as a solicitor of the Supreme Court of England and Wales under SRA ID 20694 since 2 February 1997.

2. The facts stated herein are based upon my review of certified copies of documents submitted to the Registrar of Companies at Companies House in relation to the liquidation of Koch Investment (UK) Company.

3. Koch Investment (UK) Company was a private unlimited company, incorporated in the England and Wales under the Companies Act 1985 with company number 03754549. Attached hereto as Exhibit A is a copy of the "Certificate of Incorporation of a Private Unlimited Company" issued by the Registrar of Companies for England and Wales in respect of Koch Investment (UK) Company.

4. On December 31, 2007, Koch Investment (UK) Company passed written resolutions to (a) voluntarily wind up Koch Investment (UK) Company, and (b) appoint Jeremy Simon Spratt and Finbarr Thomas O'Connell as joint liquidators of Koch Investment (UK) Company. Attached hereto as Exhibit B is a certified copy of a "Notice of Written Resolutions (for Companies House filing)," dated December 31, 2007, and signed by Steven John Feilmeier, director of Koch Investment (UK) Company, reporting that Koch Investment (UK) Company had passed resolutions, pursuant to chapter 2 of part 13 of the Companies Act 2006, to (a) voluntarily wind up Koch Investment (UK) Company, and (b) appoint Jeremy Simon Spratt and Finbarr Thomas O'Connell of KPMG LLP, 8 Salisbury Square, London EC4Y 8BB, United Kingdom, as joint liquidators of Koch Investment (UK) Company. Attached hereto as Exhibit C is a certified copy of a "Members' Voluntary Winding Up Declaration of Solvency Embodying a

Statement of Assets and Liabilities", dated January 7, 2008 signed by Jeremy Simon Spratt as joint liquidator of Koch Investment (UK) Company, attaching a declaration of solvency of Koch Investment (UK) Company dated December 10, 2007 by Steven John Feilmeier, sole director of Koch Investment (UK) Company and statement of assets and liabilities showing assets estimated at a value of £21,700,028 and nil liabilities. Attached hereto as Exhibit D is a certified copy of a "Notice of appointment of liquidator Voluntary winding up (Members or Creditors)", dated January 9, 2008, and signed by Jeremy Simon Spratt and Finbarr Thomas O'Connell as joint liquidators of Koch Investment (UK) Company, giving notice of their appointment as liquidators by Koch Investment (UK) Company in a members' voluntary liquidation.

5. On May 19, 2009, Finbarr Thomas O'Connell and Jeremy Simon Spratt, in their capacities as joint liquidators of Koch Investment (UK) Company, completed a "Return of Final Meeting in a Members' Voluntary Winding Up Pursuant to Section 94 of the Insolvency Act 1986" and Liquidator's statement of account (Form 4.71), which was then filed with the Registrar of Companies for England and Wales. Attached hereto as Exhibit E is a certified copy of the "Return of Final Meeting in a Members' Voluntary Winding Up Pursuant to Section 94 of the Insolvency Act 1986" (Form 4.71) filed with the Registrar of Companies for England and Wales and including a liquidators' statement of account from December 31, 2007 to May 15, 2009 showing a £21,700,028 of asset realizations and nil debts, indicating that at no time prior to or during the dissolution of Koch Investment (UK) Company was any notice of claim against Koch Investment (UK) Company from Fairfield Sentry Limited or any of its agents or representatives received.

6. On August 28, 2009, Koch Investment (UK) Company was legally dissolved pursuant to section 201 of the Insolvency Act 1986. Attached hereto as Exhibit F is a certified

copy of a certificate from the Registrar of Companies for England and Wales reporting the dissolution on that date.

7. Companies incorporated in England and Wales and subsequently dissolved may, with the consent of court, be restored to the register of companies by way of a court application by any interested person, providing that such application is made within the statutory time period. Koch Investment (UK) Company was formally dissolved on August 28, 2009. The statutory time period applicable at that time pursuant to paragraphs 90 and 91 of Schedule 2 of the Companies Act 2006 (Commencement No 8, Transitional Provisions and Savings) Order 2008, SI 2008/2860, was six years from the date of dissolution. From August 28, 2015 therefore, it has no longer been possible to apply to the court to restore Koch Investment (UK) Company.

KINGDOM OF ENGLAND }
CITY OF LONDON }
} ss

SEHP: London, England
January 26, 2017



Stephen Edmund Hansen Phillips

Notary

Notary Public London, England (Christopher G. Higgins)
My Commission expires at Death

SAVILLE & CO.
Notaries
One Carey Lane
London EC2V 8AE
Tel: +44 (0)20 7920 0000



EXHIBIT A

Certified to be a true copy
of the original

Steven J. Feilmeier
Steven J. Feilmeier, Director



**CERTIFICATE OF INCORPORATION
OF A PRIVATE UNLIMITED COMPANY**

Company No. 3754549

The Registrar of Companies for England and Wales hereby certifies that
KOCH INVESTMENT (UK) COMPANY

is this day incorporated under the Companies Act 1985 as a private
company and that the company is unlimited.

Given at Companies House, London, the 15th April 1999

S. Bashar
MISS S. BASHAR
For The Registrar Of Companies



COMPANIES HOUSE

EXHIBIT B

Cressp

Notice of Written Resolutions (for Companies House filing)

Registered in England and Wales

Company no 3754549

The Companies Act 2006 and the Insolvency Act 1986 Unlimited Company having

Written Resolutions of Koch Investment (UK) Company

Passed on 31 December 2007

Pursuant to chapter 2 of part 13 of the Companies Act 2006, the following written resolutions were passed

Special resolution

That the company be wound up voluntarily

Ordinary resolution

That Jeremy Simon Spratt and Finbarr Thomas O'Connell of KPMG LLP, 8 Salisbury Square, London EC4Y 8BB, United Kingdom, be and are hereby appointed joint liquidators for the purpose of such winding up and that any power conferred on them by the company, or by law, be exercisable by them jointly, or by either of them alone

Special resolutions

That the joint liquidators be and are hereby authorised to make distributions in specie, as and when determined by the joint liquidators, of the assets of the company during the administration of the winding up

That the joint liquidators be and are hereby authorised to exercise any of the powers to make compromises as contained in paragraphs 2 and 3 of Part 1 of Schedule 4 of the Insolvency Act 1986

Signed

Steven John Feilmeier
Director

Dated 3) December 2007

1000



AWYXXW94

A44 11/01/2008 485
COMPANIES HOUSE

Certified a true copy of a document kept and registered on 16/01/2008 at the office for the registration of companies.

Signature

..... Authorised by the Registrar of Companies

Date

20/01/2017

EXHIBIT C

Section 89(3)

Form 4.70

The Insolvency Act 1986

Members' Voluntary Winding Up
Declaration of Solvency Embodying
a Statement of Assets and Liabilities

Pursuant to section 89(3) of the Insolvency Act 1986

To the Registrar of Companies

For official use

Company number

3754549

Name of company

Insert full name of
Company

Koch Investment (UK) Company

Insert full names and
Addresses

Jeremy Simon Spratt
8 Salisbury Square, London EC4Y 8BB

attach a declaration of solvency embodying a statement of assets and liabilities

Signed

Date

Presenter's name, address
and reference (if any)

Jeremy Simon Spratt
8 Salisbury Square
London EC4Y 8BB
United Kingdom

For Official Use
Insolvency section Post room

FEBRUARY



A44 11/01/2008 COMPANIES HOUSE

Certified that this and the following 2 page(s) are a true copy of a document kept and registered on 16/01/2008 at the office for the registration of companies.

Signature

Authorised by the Registrar of Companies

Date

20/01/2017

The Insolvency Act 1986

**Members' Voluntary Winding Up
Declaration of Solvency Embodying
a Statement of Assets and Liabilities**

Company number

3754549

Name of company

Koch Investment (UK) Company

Presented by

Jeremy Simon Spratt and Finbarr Thomas O'Connell, KPMG LLP, 8 Salisbury Square, London EC4Y 8BB

Declaration of Solvency

I/We Steven John Feilmeier of 8 Grand Mere, Wichita, Kansas 67230

being the sole director of Koch Investment (UK) Company do solemnly and sincerely declare that I have made a full inquiry into the affairs of this company, and that, having done so, I have formed the opinion that this company will be able to pay its debts in full together with interest at the official rate within a period of 12 months, from the commencement of the winding up

I append a statement of the company's assets and liabilities as at 31 October 2007, being the latest practicable date before the making of this declaration

I make this solemn declaration, conscientiously believing it to be true, and by virtue of the provisions of the Statutory Declarations Act 1835

Signature(s) of person(s) making declaration

Steven John Feilmeier

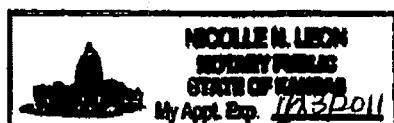
Steven J. Feilmeier

Declared at Wichita, Kansas Sedgwick County
this 10th day of December 2007

Before me,

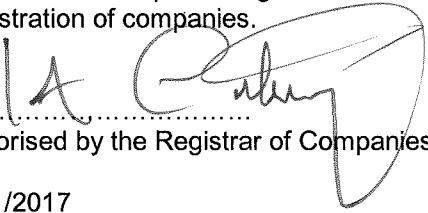
Steven J Feilmeier

Nicole N. Leon
Solicitor or Commissioner of Oaths



Certified a true copy of a page of a document kept and registered on
16/01/2008 at the office for the registration of companies.

Signature

..... 
Authorised by the Registrar of Companies

Date

20/01/2017

Statement as at 31 October 2007 showing assets at estimated realisable values and liabilities expected to rank

Assets and liabilities	Estimated to realise or to rank for payment to nearest £
Assets:	
Balance at Bank	
Bank Interest Receivable	
Cash in Hand	
Marketable Securities	
Intercompany debtors	
Debtors	20,603,597
Loans and Advances	1,096,431
Deferred taxation	
Stock in Trade	
Work in progress	
Freehold Property	
Leasehold Property	
Plant and Machinery	
Furniture, Fittings, Utensils etc	
Patents, Trade Marks etc	
Investments in subsidiary undertakings	
Other Property, viz	
Estimated Realisable Value of Assets	21,700,028
Liabilities	£
Secured on specific assets, viz	
Secured by a Floating Charge(s)	
Estimated Cost of Liquidation and other expenses including interest accruing until payment of debts in full	
Unsecured creditors (amounts estimated to rank for payment)	
	£
Trade accounts	
Bills payable	
Accrued expenses	
Other liabilities	
Tax Payable	
Contingent liabilities	
Estimated Surplus after paying Debts in full	£ 21,700,028

Remarks Company's balance sheet in US Dollars therefore figures have been converted using the rate at 31 October 2007 of £1 = \$2 06330

Certified a true copy of a page of a document kept and registered on
16/01/2008 at the office for the registration of companies.

Signature


Authorised by the Registrar of Companies

Date

20/01/2017

EXHIBIT D

G

COMPANIES FORM No. 600

**Notice of appointment of liquidator
Voluntary winding up
(Members or Creditors)**

600

CHFP028

Please do not
write in
this margin

Pursuant to section 109 of the Insolvency Act 1986

Please complete
legibly, preferably
in black type, or
bold block lettering

To the Registrar of Companies
(Address overleaf)

For official use

Company number

3754549

Name of company

* Insert full name
of company

* Koch Investment (UK) Company

Nature of Business

Financial trading

We give notice that we have been appointed liquidators of the above company

On 31 December 2007

[†] Delete as
appropriate

The appointment was by [the company] [the creditors] [†]

Type of liquidation MVL* [†]

Name of liquidator	Jeremy Simon Spratt			
Office holder number	8914 - 2			
Address	KPMG Restructuring, 8 Salisbury Square, London, EC4Y 8BB			
Signature	J.S.			
	Date	7	11	08

Name of Liquidator	Finbarr Thomas O'Connell			
Office holder number	7931 - 15			
Address	KPMG Restructuring, 8 Salisbury Square, London, EC4Y 8BB			
Signature	F.T.O.			
	Date	9	11	08

Presentor's name, address and
reference (if any)
KPMG Restructuring
8 Salisbury Square
London

EC4Y 8BB

Ref jss/pjl/cmk/

Time critical reference

For official Use

General section

Post room

FRIDAY



AWYYYYW95

A44

11/01/2008

COMPANIES HOUSE

484

Certified a true copy of a document kept and registered on 16/01/2008 at the office for the registration of companies.

Signature

Authorised by the Registrar of Companies

Date

20/01/2017

EXHIBIT E

Form 4.71

Section 94

The Insolvency Act 1986

Return of Final Meeting in a
Members' Voluntary Winding Up
Pursuant to Section 94 of the
Insolvency Act 1986

S94

For Official Use

To the Registrar of Companies

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Company Number

3754549

Name of Company

Koch Investment (UK) Company

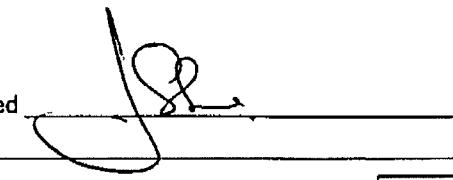
I / We

Jeremy Simon Spratt
PO Box 695
8 Salisbury Square
London
EC4Y 8BB

Finbarr Thomas O'Connell

give notice that a general meeting of the company was held/summoned for 15 May 2009 pursuant to section 94 of the Insolvency Act 1986, for the purpose of having an account (of which a copy is attached) laid before it showing how the winding up of the company has been conducted, and the property of the company has been disposed of and that ~~the same was done accordingly~~ / no quorum was present at the meeting.

Signed



Date 19 May 2009

KPMG LLP
PO Box 695
8 Salisbury Square
London
EC4Y 8BB

Ref: K692670/PJL/CMK/MS

Software Supplied by Turnkey Computer Technology Limited, Glasgow

For Official Use

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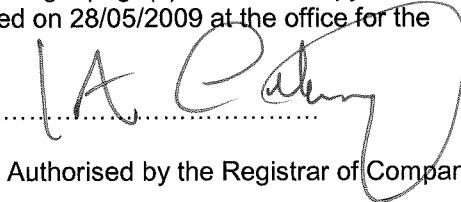
FRIDAY



A45 22/05/2009 151
A19FZA2R
22/05/2009
COMPANIES HOUSE

Certified that this and the following 2 page(s) are a true copy of
a document kept and registered on 28/05/2009 at the office for the
registration of companies.

Signature



Authorised by the Registrar of Companies

Date

20/01/2017

Section 94

Form 4.71 contd

Liquidator's statement of account: Members' voluntary winding up

Koch Investment (UK) Company

From 31 December 2007 To 15 May 2009

S of A

ASSET REALISATIONS

NIL

OTHER REALISATIONS

20,603,597.00 **Intercompany debtors** **NIL**

NIL

21,700,028.00 NIL

Dividend information

Preferential debts	Nil
Unsecured debts	Nil
Returns to contributors	\$1.00135856375 per \$1 Ordinary share, the distribution was effected by way of set off. The right to receive tax refunds and interest payable, of £1,488,623.78, to the Company by HM Revenue & Customs was distributed in specie.

Fee information

Fees fixed on a time cost basis

Certified a true copy of a page of a document kept and registered on
28/05/2009 at the office for the registration of companies.

Signature



.....
Authorised by the Registrar of Companies

Date

20/01/2017

Section 94

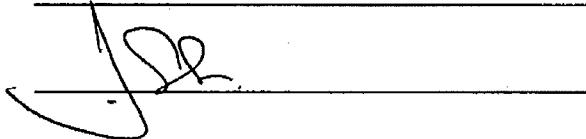
Form 4.71 contd

- (1) Assets, including Nil
shown in the statement of assets and liabilities
and estimated to be of the value of Nil
have proved unrealisable
-
- (2) Amount paid into the Insolvency Services account in respect of
- Unclaimed dividends payable to creditors in the winding up Nil
 - Other unclaimed dividends Nil
 - moneys held by the company in trust in respect of dividends or
other sums due before the commencement of the winding up to any
person as a member of the company Nil
- (3) Other comment

Dated

4/5/08

Signed by the liquidator

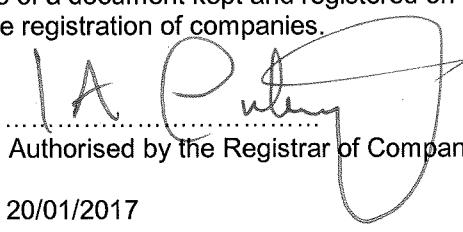


Name & Address

Jeremy Simon Spratt
KPMG LLP
PO Box 695
8 Salisbury Square
London
EC4Y 8BB

Certified a true copy of a page of a document kept and registered on
28/05/2009 at the office for the registration of companies.

Signature


.....
Authorised by the Registrar of Companies

Date

20/01/2017

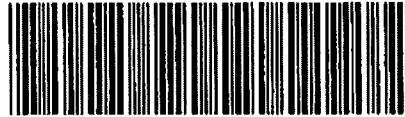
EXHIBIT F

DISSOLVED

03754549

KOCH INVESTMENT (UK) COMPANY

This Company was dissolved on 28/08/09



D03754549E

C25C

287

dc 288

HC003

Certified a true copy of a document kept and registered on 28/08/2009 at the office for the registration of companies.

Signature


Authorised by the Registrar of Companies

Date

20/01/2017